SUGGESTED FORM FOR LETTER FROM CHIEF FINANCIAL OFFICER (TO BE USED WITH FINANCIAL TEST) POST-CLOSURE ONLY

Commissioner Department of Environmental Management State of Indiana

State of Indiana
I am the chief financial officer of
(name of firm)
This letter is in support of
I am the chief financial officer of
(1) This firm is the owner, operator, guarantor, or permittee of the following solid waste (facility/facilities) not located in Indiana, and of the following hazardous waste treatment, storage disposal (facility/facilities) wherever located (provide the requested information for each facility):
Facility Permit EPA ID Number:
Facility Name:
Post-Closure cost: \$
(2) This firm is the owner, operator, guarantor or permittee of the following solid waste (facility/facilities) located in Indiana (provide the requested information for each facility):
Facility Permit/EPA ID Number:
Facility Name:
Facility Address:
Post-Closure cost: \$
(is required/is not required)
The fiscal year of this firm ends on (date)
The figures for the following items marked with an asterisk are derived from this firm's Independently audited, year-end financial statements for the latest completed fiscal year which ended
(date)

Alternative I

1.	identified in paragraphs (1) and (2)	nues	\$
2.	Total liabilities (if any portion of the current post-total liabilities you may deduct the amount of that amount to lines 3 and 4.		
3.	Tangible net worth		\$
4.	Net worth		\$
5.	Current assets		\$
6.	Current liabilities		\$
7.	Net working capital (lines 5 minus line 6)		\$
8.	The sum of net income plus depreciation, depletion and amortization	n,	\$
9.	Total assets in U.S. (Required only if less than 90% firm's assets are located in the U.S.)	% of	\$
		YES	NO
10.	Is line 3 at least \$10 million?		-
11.	Is line 3 at least 6 times line 1?		-
12.	Is line 7 at least 6 times line 1?		
13.	Are at least 90% of firm's assets located in the U.S.?		
14.	Is line 9 at least 6 times line 1?		<u> </u>
15.	Is line 2 divided by line 4 less than 2.0?		

10.	is the o divided by the 2 greater than 0.1:	
17.	Is line 5 divided by line 6 greater than 1.5?	· .
18.	Total gross revenues	\$
19.	Total gross revenues derived from waste disposal activit	ies. \$
	(Signature)	
	(Name)	
	(Title)	
	(Date)	

Alternative II

	identified in paragraphs (1) and (2)		\$		
	Current bond rating of most recent issuance of this firm and name of rating service				
	Date of issuance of bond				
	Date of maturity of bond				
	Tangible net worth (if any portion of the current post-closure cost estimates is included in "total liabilities" on your firm's financial statements, you may add the amount of the current post- closure coestimates to this line.)	ost	\$		
	Total assets in U.S. (Required only if less than 90% of firm's assets are located in the United States)		\$		
	YES		NO		
	Is line 5 at least \$10 million?		•		
	Is line 5 at least 6 times line 1?				
	Are at least 90% of firm's assets located in the U.S.?	_			
	Is line 6 at least 6 times line 1?	_			
	Total gross revenues		\$		
	Total gross revenues derived from waste disposal activities	i	\$		
_	(Signature)				
	(Name)				
_	(Title)				
_	(Date)				